

**CHAPTER NO. 719**

**HOUSE BILL NO. 3289**

**By Representative Head**

**Substituted for: Senate Bill No. 3242**

**By Senator Henry**

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5 relative to real property for ad valorem property tax purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-501(9) is amended by adding the following language:

Real property includes, but is not limited to, the following:

(A) Surface, underground or elevated railroads, and railroad structures, substructures and superstructures, tracks and the metal thereon, branches, switches and other improvements or structures permitted or authorized to be made in, upon, or under any public or private property;

(B) Telephone, broadcast, transmission and telegraph poles, supports, conduits, towers and inclosures for electrical conductors upon, above and underground and pipes and conduits used for wire, cables and lines buried underground except for underground conduits and inclosures for wire, cables, lines and similar facilities owned, leased or used to provide services pursuant to the terms and authority of a franchise license issued by an appropriate franchising authority in accordance with Section 7-59-102. This act shall not operate to change the classification of any radio or television broadcast property that was assessed as tangible personal property for the tax year 2003;

(C) Mains, pipes, pipelines and tanks permitted or authorized to be built, laid or placed in, upon, or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, excluding propane tanks for residential use;

(D) Bridges, wharves, piers, boat docks, boat houses, marinas and other similar structures which are attached to real property by anchors, cables, wires, ramps, pillars, poles, foundation, or connected with any one (1) utility service, such as electricity, natural gas, water or telephone, provided, that nothing in this section shall be construed to include boats temporarily connected with any utility service, or floating dry-dock equipment or boat lifts; provided, that nothing in this section shall be construed to include boats temporarily connected with any utility service, or floating dry-dock equipment or boat lifts.

SECTION 2. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or

applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 3. This act shall take effect on becoming law, the public welfare requiring it, and shall apply to tax year 2004, and to tax years thereafter, and to any claim(s) for prior years that have not been finally adjudicated by the state board of equalization as of the effective date of this act.

**PASSED: May 5, 2004**



JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES



JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 18<sup>th</sup> day of May 2004**



PHIL BREDEZEN, GOVERNOR